

Notice of Modifications to Text of  
Proposed Regulation Section 25137-8.2, Relating to the Apportionment of the  
Income of Motion Picture and Television Film Producers, Distributors, and  
Television Networks

At the meeting of the Franchise Tax Board on December 1, 2011, the three-member Board approved a staff recommendation in response to comments received to change the effective date of the regulation in subsection (d) from taxable years beginning on or after January 1, 2010 to taxable years beginning on or after January 1, 2011.

This sufficiently related change is being made available to the public for the 15 day period required by Government Code section 11346.8, subdivision (c), and California Code of Regulations, title 1, section 44. Written comments regarding these changes will be accepted until 5:00 pm on December 28, 2011. The Franchise Tax Board is sending a copy of the proposed amendments to proposed Regulation section 25137-8.2 to all individuals who requested notification of such changes, as well as those who commented in writing to the previously noticed proposed adoption of Regulation section 25137-8.2.

All inquiries and written comments concerning this notice should be directed to Colleen Berwick at (916) 845-3306, FAX (916) 845-3648, E-Mail: [Colleen.Berwick@ftb.ca.gov](mailto:Colleen.Berwick@ftb.ca.gov); or by mail to the Legal Division, Attn: Colleen Berwick, P.O. Box 1720, Rancho Cordova, CA 95741-1720. The notice and the proposed amendments will also be made available at the Franchise Tax Board's website at <http://www.ftb.ca.gov/>.